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*Е.Д. ШЕЯНОВА***ЕКОНОМІЧНА ЕФЕКТИВНІСТЬ ПІДПРИЄМСТВ ХЛІБОБУЛОЧНИХ ГАЛУЗЕЙ**

Стаття присвячена аналізу економічної ефективності на підприємствах хлібобулочних галузей. У статті досліджено та узагальнено теоретичні підходи до визначення сутності ефективності діяльності підприємств. Економічна ефективність – досягнення найбільших результатів за найменших витрат праці. Економічна ефективність – конкретна форма вияву закону економії часу, їх зв'язок здійснюється через зростання продуктивності праці її підвищення означає зростання ефективності сукупної праці, збільшення ефективності всього виробництва, зумовленої насамперед прогресом продуктивних сил.

**Ключові слова:** ефективність, результативність, раціональне використання, управління, економічні відносини, рішення, переваги, сутність

*Э.Д. ШЕЯНОВА***ЭКОНОМИЧЕСКАЯ ЭФФЕКТИВНОСТЬ КОМПАНИЙ ХЛЕБОБУЛОЧНЫХ ОТРАСЛЕЙ**

Статья посвящена анализу экономической эффективности на предприятиях хлебобулочных отраслей. Исследованы и обобщены теоретические подходы к определению сущности эффективности деятельности предприятий. Экономическая эффективность - достижение наибольших результатов при наименьших затратах труда. Экономическая эффективность - конкретная форма проявления закона экономии времени, их связь осуществляется через рост производительности труда ее повышение означает рост эффективности совокупного труда, повышение эффективности всего производства, обусловленной прежде всего прогрессом производительных сил.

**Ключевые слова:** эффективность, результативность, рациональное использование, управления, экономические отношения, решения, преимущества, сущность.

*E.D. SHEIANOVA***ECONOMIC EFFICIENCY OF BAKERY BRANCH COMPANIES**

The article is devoted to the analysis of economic efficiency of bakery branches. Investigates and generalises theoretical approaches to the definition of the essence of the efficiency of enterprises. Economic efficiency - achieving the greatest results with the least labor costs. Economic efficiency is a concrete form of the manifestation of the law of saving time, their connection is effected through the growth of labor productivity. Its increase means an increase in the efficiency of aggregate labor, an increase in the efficiency of all production, primarily due to the progress of the productive forces. Economic efficiency is a complex category of economic science. It permeates all spheres of human practice, all stages of social production, is the basis for constructing quantitative criteria for the value of the decisions made, is used to form the material, structural, functional and systemic characteristics of economic activity. One can say that the most essential characteristics of economic activity, such as integrity, multilateralism, dynamism, multidimensionality and interconnectedness of its various parties, are adequately reflected through the category of efficiency. The analysis of the overall efficiency of economic activity is the prerogative of the highest level of management structures of the organization. The effectiveness or ineffectiveness of private management decisions related to product price determination, the size of the batch of procurement or supply of products, the replacement of equipment or technology and other solutions should be evaluated in terms of overall success of the firm, the nature of its economic growth and the growth of overall efficiency

**Keywords:** efficiency, effectiveness, rational use, management, relations, solutions, advantages, essence.

**Introduction.** Each firm that begins its business must be in need of financial, material, labor and intellectual resources, as well as sources of their receipt, and must calculate the efficiency of the use of resources in the process of work of the firm.

An important task of the firm is the problem of attracting investments for the enterprise. For this, the firm needs to argue and justify its projects (proposals) that require investment. For these and some other purposes, business planning is applied. The business plan allows you to solve a number of tasks, but the main ones are:

- substantiation of economic feasibility of directions of development of the company;
- calculation of expected financial results of activity;
- definition of the planned source of funding for the implementation of the chosen strategy, that is, ways of concentrating financial resources;
- selection of workers who are capable of implementing this plan [1].

Possessing the theoretical and practical skills of

preparing a business plan is a prerequisite for the successful work of both the employees of economic services and the heads of organizations of enterprises, firms irrespective of the organizational-legal form and scale of activity.

**The problem is presented in general terms and its connection with important scientific or practical tasks.** Based on the purpose of this project, the following tasks are defined:- to carry out the analysis of the market of bakery products in the city of Kharkiv and to develop their proposals for improving the situation on the market;

- to study foreign and domestic business plan development methods;
- to develop a business plan for the organization of bakery products;
- determine the measures for implementation of the project decision.

The business plan is devoted to the creation of a mini-bakery in Kharkiv

Reasons for choosing this project:

I will name some of the reasons that influenced this

choice [2].

First, the establishment of this type of production does not require a high qualification of specialists. Staff training is conducted in a few days, which allows you to easily solve the problem of hiring a workforce. In addition, the installation of equipment is also carried out in a very short period of time (up to 1 month depending on the equipment supplier). Moreover, as a rule, the company supplies equipment produces, in addition to the installation of equipment, its full setup and training of personnel.

**Analysis of recent research and publications.** The need comes to the foreground

a new understanding of planning, the definition of enterprise development, the formation of its sustainable

The market situation is due to the production of competitive, high-quality and necessary for others

consumers of products. It is these approaches to planning highlighted in works as domestic,

as well as foreign researchers: Azaryana OM, Anna Kh., Babenko N.O., Bagiyeva G.L., Bury VI,

Rudelius V., Sokur M.I., Tarasevich V.M., Tsiby T.E. However, the research is carried out by the authors

fragmentary nature, and therefore the need to use an integrated approach to

coverage of this problem. [3].

**Presentation of the main research material.** due to small volumes of production, the mini-bakery does not have a lot of stores in which it supplies products. It allows you to continuously study the demand for your products by surveying shoppers. As a result of such surveys, one or another kind of bakery products is preferred, which again increases the attractiveness of the mini-bakery from the point of view of the stores. Another important reason for the choice made in favor of the establishment of a mini-bakery, was that the raw material for baking bakery products is always easy to buy in Kharkov.

The main component for baking is flour, which can be bought directly at flour mills, without additional intermediaries. In addition, you can enter into an agreement with suppliers of flour in such a way that for an additional fee flour will be brought after a certain period of time.

Another no less important reason is that bread is a commodity that is needed by the city population every day. Therefore, in the event of any interruption with the supply of grain to the milling mills, and, consequently, the interruptions with the supply of flour to the bakery, the Government of Ukraine immediately intervenes in the solution of this problem. And, in addition, if such a need arises, flour can be purchased in neighboring areas, where it is usually even cheaper [4].

Other components of the test (yeast, salt, sugar) can be easily purchased at wholesale bases of Kharkiv. Thus, the issue of purchasing raw materials for baking bread is very easy to solve.

Another very important reason is the fact that bread is a commodity with a very high turnover rate. Due to their physical characteristics, bakery products should be implemented within 24 hours from the time of baking. For this reason, the period of implementation, that is, the

period of time from the moment of shipment of goods to the moment of receipt of money at the bill of account of the bakery, is limited to one week

There is another positive feature of the bakery. All manufactured products are sold through a retail network. Under current legislation, legal entities can make mutual settlements in cash if the amount does not exceed 2 million UAH. Thus, we can easily adjust the amount of cash at the bureau's cash desk, which will be spent on the purchase of working capital, dishes and other small tools for production, as well as for the payment of wages to employees. Such organization of work will help to avoid unnecessary operations, such as withdrawal of cash from the current account of the company and the balance of cash at the settlement account, which require an additional payment in the amount set by the bank. This project is planned to be implemented in the form of the institution of the Limited Liability Company (LLC). The planned amount of net profit in a year when the production capacity is reached will be at least \$ 17,338.32 and the profitability of the order of 58%. The payback period of the project will be reached in 5-6 months.

As a result of marketing research, it became clear that the most important criteria for the purchase of bakery products are: freshness (25%), taste (18%), appearance (17%), utility (16%), packing price (15%), packaging (9%).

Considering that our main customer is low and middle income people, special attention should be paid to the quality and freshness of the product.

Points of sale point the following basic criteria when choosing a supplier of bakery products: quality-delivery-price-range.

To a lesser extent, their choice is influenced by the availability of packaging, the system of discounts and the attention of the manager.

Conquest of the market should be carried out by expanding the range of bakery products through the development of new types of products, as well as through increased promotion with the help of an advertising company of the already developed types of products. It is necessary to master technologically new types of bakery products. With the preservation of consistently high-quality products, it is considered to be able to adjust the pricing policy to maintain high profitability of goods. Constantly improve the quality and efficiency of marketing and sales activities.

The main raw material for the production of bread products is flour, water, salt and yeast. These are the components without which nothing will work out. But you can also add fat, sugar, milk powder, raisins, spices and more to get a variety of flavors.

After delivery, the flour is stored in the warehouse. Before entering the bakery, she sifted on a special machine. Then the flour enters the dough machines, where it mixes with water and yeast, as well as with various additives. After the dough is mixed on the holding in a special container. Then the dough comes to the dough of the separating machine, where it is divided into pieces, then goes to the formation where the pieces are converted into balls. Then the dough falls into the

dough rolled off the car, where the batches of loaves, buns, rolls and the like come out of it. There, a piece of test is first split rolls of the machine into an oblong pan, and then roll into a roll. This roll falls into the gap between the thrilling drum and forms the casing, the drum rotates and rolls the dough on the casing. After that, the dough for some time is kept in the heat, so that it comes up and becomes loose, porous and soft. And then gets into the oven. Before baking, a special mechanism causes cuts on the dough. Without which the bread, continuing to climb in the oven, flutter and will turn out to be ugly, "torn." Baked bread is spread out on trays and enters the trading room. Obviously, for the fastest return on costs and maximizing profits, more intensive use of equipment is required.

Therefore, we will focus on 2-variable work without holidays and weekends. Duration of one change is 8 hours. For this work, three changes are required for employees who will go to work on a variable schedule.

The cost of our equipment is \$ 69,000. This set of equipment includes all the necessary items for baking bread. This includes bakery equipment, equipment for storing, processing and processing the test (tables, cabinets, shelves), small tools such as knives, scrapers, brushes, dishes for making dough, in other words, the purchased equipment kit will be enough to start production. However, in addition to equipment for the production of bakery products related to food, it is necessary to obtain a quality certificate and a permit for production activities. To obtain such a permit, you first need to have a hygienic certificate for the product.

Firm "Gransmarkina" is engaged in the sale of complete documentation for the production of bread. It includes a hygienic certificate, a complete description of the technical process of bread baking, the preparation of the dough preparation, as well as additional recommendations on the use of utucker "Ekret", which is carried out by "Gransmarkina" and is an essential component for the preparation of bread "Gransmarkina". The cost of the documentation package is \$ 100.

After purchasing a hygienic certificate, it is necessary to obtain a certificate of compliance of our products with the norms specified in the hygienic certificate. To do this, you need to make samples of products that are submitted for examination in one of the experimental laboratories in Kharkiv. In our case, it was the firm "Laboratory of PSPO". However, the procedure for confirming the certificate must be repeated at least once a quarter.

all capital costs for the establishment of production. Their amount is \$ 69100.

#### **Calculation of raw material costs**

The bread documentation provides a table of costs of various components for the preparation of 1 ton of finished products, on the basis of which was calculated the cost of raw materials for the production of such quantities of bread [5].

The table shows that the cost of raw materials for the production of 1 ton of finished products is \$ 252.708.

Let's calculate the cost of production.

The main component of current expenses is the salary of bakery workers.

The bakery's staff should consist of the following positions:

- 1) commercial director;
- 2) production manager;
- 3) accountant;
- 4) baker;
- 5) versatile;
- 6) the driver

Commercial director deals with product sales. His duties include the conclusion of contracts with the retail chain, the control of payments with shops.

The duties of the head of production is to ensure the uninterrupted operation of the bakery. This requires the timely delivery of components for the preparation of the dough. In addition, the head of production monitors the technical state of equipment and must promptly invite experts for its maintenance.

Bakers are engaged in direct baking of baked goods.

Various workers carry out auxiliary work, such as unloading flour, sugar and other components of the test, loading the bread into a car for shipment to stores, minor adjusting works, cleaning the premises and other necessary work.

The driver's duties include the delivery of finished goods to stores with which contracts for delivery are concluded. He also has the right to receive cash for sold products in stores.

The total wage bill per month is:  $\Phi_{3П} = 4,130 \$$

From the wage fund, taxes are calculated for wages:

1. into the pension fund "NPF";
2. the only social tax "EKP"

In sum, these taxes make up 40%. Thus, tax deductions from the wage fund:  $H_{\Phi_{3П}} = 4130 * 0.4 = 1652 \$$

Where  $N_{fzp}$  - tax deductions from fixed wages, 4130- the total wage bill per month is, 0,4% of taxes is.

In addition to wages there are other items of expenses included in current expenses.

Depreciation of fixed assets serves to account for depreciation of equipment.

It is calculated as 10% per year from the cost of equipment. In the month we are

we get 0.8%, that at a cost of fixed assets in 69 thousand \$ is 575 \$. Another major item of expenditure is the cost of raw materials. It is evident that for the production of 1 ton of products, raw materials worth a total cost of \$ 252.7. In our case, in the production of 5000 latches for a change in weight of 0.4 kg, the monthly output is equal to:  $5000 * 0.4 * 2 * 30 = 120000 \text{ кг}$

The cost of raw materials for the production of such quantities of bread:

$$120 * 252.7 = \$ 30324$$

Next it is necessary to take into account the costs of the rented car. These include the cost of gasoline, the replacement of lubricants, small and large repairs of vehicles, replacement of spare parts that wear out during operation.

This does not include the cost of renting a car, which is paid to its owner at a rate of \$ 200 a month.

Renting a room in which the bakery will be located costs \$ 200 a month.

In addition, there will be electricity costs. With two alternating baker's work it will be about \$ 200 a month.

The monthly costs should include the costs of updating the product quality certificate. As already mentioned, product analyzes should be conducted once a quarter. The cost of research is \$ 200. Thus, in a month, these goals will be spent:  $200/3 = 66.66$  \$

Having compiled all the articles of expenditure, we get that in a month our expenses will be:  $W_m = \$ 37776$

Calculation of profit from sales of products

The selling price of a loaf is set at an average level by the results of calculations is \$ 0.2.

With a production volume of 5000 beats per shift and two-way bakery work, monthly revenues will be:

$$M_v = 5000 * 2 * 30 * 0.2 = \$ 60,000$$

Gross profit is calculated as the difference between revenue and cost of production:  $P_v = V_{pp} - S_{rp} = 22224$  \$

Where  $P_v$  is the marginal profit,  $V_{pp}$  is the monthly revenue,  $S_{rp}$  is the cost of production.

This profit can be used by the enterprise for any needs. For example, you can expand production or return interest on a loan taken for the purchase of equipment. You can also buy a car to deliver bread and raw materials to the bakery to reduce current costs.

In calculation, the net profit received is credited to a deposit to the bank at 1.5% per month. The main criterion by which an enterprise determines the priority of one or another area of activity is the payback period.

All previous costs were a preparatory stage for the calculation of this indicator.

In addition, there are a number of indicators characterizing production and show how effective it is in terms of profitability. Let's consider their economic sense.

The indicator of profitability of products characterizes the quality of use of working capital and shows how many hryvnias of net profit gives one hryvnia working capital. In our case, this indicator takes the form of:  $P_{\pi} = P_o / C_{\pi} = 36839 / 37776 = 0.4463$

Where  $P_{\pi}$  - profitability of products, net profit, expense.

Two other indicators characterize the quality of the use of basic productive assets.

The first - return on capital - shows how many commodity products in value terms made by fixed assets cost UAH 1.

$$f_o = V_{pp} / P_{ho} = 0.86$$

Where is the return on capital,  $V_{pp}$  - monthly revenue,  $F_o$ -basic agents.

This means that each UAH of the main means of production brings profit of UAH 0.86.

Another indicator - capital intensity - represents the return value of return on assets and shows how many fixed assets involved in the production of 1 UAH of commodity products.  $F_e = P_o / B_{\pi} = 1.15$

Where  $F_e$ - is stock,  $F_o$ -fixed assets,  $V_{pp}$  - monthly revenue.

The following indicator characterizes commodity products. It shows how much spending is invested in 1 UAH of commodity products.

$$3t = C_n / B_{pp} = 0.6Z$$

Where is the expense,  $V_{pp}$  is the monthly revenue.

Despite the large number of auxiliary indicators, the key factor remains the rate of return on investment. It calculates an iterative formula that calculates the difference between the financial result and the investment, as long as the result does not exceed the cost.

There is a complete occupation of costs, after which the company begins to work with profits. From these data it is clear that the first excess of the result over the cost occurs on the fifth month of the bakery and one \$ 10569. This means that the baking payback period is five months.

**Conclusions.** With all the diversity of business forms, there are basics that are compulsory for virtually all areas of business, for the various businesses and organizations that rely on that in order to prepare in the future for possible unexpected events and eliminate potential difficulties, and thus reduce the risk of achieving set goals. The systematic development of the strategy and tactics of the enterprise's production and economic activity is the most important task for any business.

In a market economy, the business plan is an extremely efficient working tool both for emerging companies and for existing companies in all areas of entrepreneurship. The business plan motivates the manager to thoroughly examine each element of the alleged risky market event. Almost always in this process there will be a lot of weaknesses and omissions, the elimination of which can not be ignored. The purpose of developing a business plan is to plan the business activities of the firm for the nearest and distant periods in accordance with the needs of the market and the availability of the necessary resources. The business plan helps the manager to address the following main issues:

- to identify specific areas of activity of the enterprise, its target markets and place in these markets;
- formulate long-term and short-term goals of business, strategy and tactics of their achievement, as well as determine the range of persons responsible for implementation of the planned;
- to record the composition and indicators of the goods and services that will be offered to consumers, to estimate the corresponding production and trading expenses;
- to find out the compliance of existing personnel of the enterprise with the proposed requirements;
- to define a system of marketing measures for market research, advertising, sales promotion, pricing, sales channels, etc.
- to optimize the organizational structure of management;
- to assess the financial situation of the enterprise and the correspondence of available financial and material resources to the achievement of the goals;
- Identify the difficulties that can interfere with the implementation of the business plan and identify measures to eliminate them.

Business planning provides many benefits. In particular:

- Urges the management to thoroughly examine the prospects for business development;
- allows to ensure a clear coordination of all efforts to achieve the goals;
- forces executives to accurately identify business goals and ways to achieve them;
- makes the enterprise much more prepared for sudden changes in the market situation;
- clearly formalizes the responsibilities and responsibilities of all managers of the enterprise.

Carefully prepared and drawn up business plan opens the prospect of its development, that is, it answers the most important question: is it worth investing in this business, whether it will bring such a profit, which will pay off all expenses.

The need for business planning takes place in a marketplace always, but more often when solving such tasks as:

- preparation of materials necessary for obtaining loans;
- realization of business reengineering on a fundamentally new basis;
- substantiation of proposals on privatization of state-owned enterprises;
- opening a new business, defining its profile, introducing new types, directions and ways of carrying out commercial operations;
- drawing up prospectuses of securities issue (shares and bonds) of the company;
- access to the foreign market;
- attraction of investments for the purposes of further development.

Depending on the orientation and scope of the planned workload on the formation of the plan can vary in a large range, the degree of its detail is very different. When the plan requires less volume processing, some sections may be absent at all. When the plan needs to be developed in full, carrying out labor-intensive and complex marketing research for this, it needs to be complete. The main purpose of its development is the planning of economic activity of the enterprise for the nearest and distant periods in accordance with the needs of the market and the possibilities of acquiring the necessary resources. But important and other goals, including: clarification of the degree of reality achieve the intended results; proof of the expediency of reorganizing a business or creating a new one; the persuasion of the company's personnel in the reality of achieving the qualitative and quantitative indicators, outlined in the plan, etc. In modern practice, the business plan is designed to perform the following functions:

- use it to develop a business strategy;
- the formation and implementation of planned programs, which allow to assess the potential for development of a new direction of activity, control the processes taking place within the business;
- External outsourcing of funds for development, business reengineering;
- engaging in the implementation of business plans of partners who are able to invest in their own capital or technology available to them.

The plan evaluates a promising situation both within and outside the organization. It is objectively necessary for the management of the organization for targeting in terms of share ownership, because it is with the help of a business plan, managers decide on the issue of shares and the use of emission income.

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